



**THE ATTORNEY GENERAL  
OF TEXAS**

GERALD C. MANN

~~DO NOT WRITE IN THESE SPACES~~  
ATTORNEY GENERAL

AUSTIN 11, TEXAS

Honorable A. E. Sutton  
County Auditor  
Anderson County  
Palestine, Texas

Dear Sir:

Opinion No. O-4296

Re: May the county tax assessor-  
collector accept payment of com-  
mon school district taxes where pay-  
ment of state, county, and road dis-  
trict taxes is not made at the same  
time?

We have received and considered your request for an opinion from  
this department. We quote from your request:

"May the county tax assessor-collector accept payment of common school  
district taxes if payment of State, county and road district taxes is  
not made at the same time?"

The proposition submitted by you seems to be covered in Article  
7336e, Revised Civil Statutes of Texas. This department in Opinion No.  
O-381 has already passed upon the authority of the county assessor-col-  
lector to accept payment of common school district taxes without payment  
of county and state taxes. In your request you have included road dis-  
trict taxes in addition to county and state taxes. We think our opinion  
No. O-381 and its conclusions are applicable to the proposition submitted  
here by you. Since the statute is quoted in said opinion and the appli-  
cable rules of law are discussed therein, we do not believe it is neces-  
sary to do more than to cite you to said opinion, a copy of which is  
enclosed for your consideration and assistance.

We trust that in this manner we have fully answered your inquiry.

Yours very truly

APPROVED JAN 28, 1942  
/s/ GROVER SELLERS  
FIRST ASSISTANT  
ATTORNEY GENERAL

ATTORNEY GENERAL OF TEXAS

By /s/ Harold McCracken

HM:ej:egw  
Encl.

Approved  
Opinion Committee  
By B W B  
Chairman

Harold McCracken  
Assistant